

## EXHIBIT C

**SUMMARY TABLE OF COSTS FOR PRINTED OR ELECTRONICALLY RECORDED TRANSCRIPTS  
(TRIAL)**

<b>Date</b>	<b>Reporter</b>	<b>Total Cost</b>
1/29/2010	Christine Simpson	\$665.50
2/1-2/5/2010	Christine Simpson	\$4,122.75
2/1-2/5/2010	Deborah Kriegshauser	\$3,156.75
2/8-2/10/2010	Christine Simpson	\$2,116.00
2/8-2/12/2010	Deborah Kriegshauser	\$2,852.00
<b>GRAND TOTAL:</b>		<b>\$12,913.00</b>

510

Shanahan

Christine A. Simpson, RMR, CRR

**Invoice**

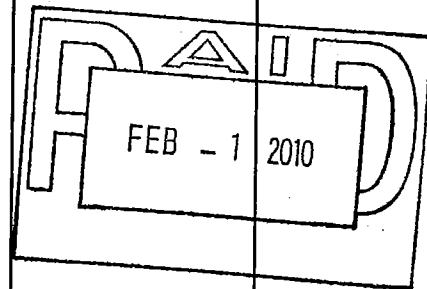
Official Court Reporter  
 111 South Tenth Street, 3rd Floor  
 St. Louis, MO 63102  
 (314) 244-7989

Date	Invoice #
1/31/2010	1856

Bill To
Stuart L. Gasner, Esq. Keker and Van Nest, LLP 710 Sansome Street San Francisco, CA 94111

Case Information
No. 4:07-cv-270, SEC v. Shanahan, Jr. 01//29/2010 Pretrial Conference transcript of proceedings

			Terms
			Due on receipt
# of Pages	Description	Rate Per Page	Amount
110	Original, Daily Transcript  I certify that the transcript fees charged and page format used comply with the requirements of this Court and the Judicial Conference of the United States.  /s/ Christine A. Simpson, RMR, CRR Official Reporter 01/31/2010	6.05	665.50
Questions? Please call (314) 244-7989. Tax ID #500-84-8892. Please remit to above address.		<b>Total</b>	\$665.50
		<b>Balance Due</b>	\$665.50



**POSTED**  
 JAN 30, 2010  
 KEKER & VAN NEST, LLP

Shanahan

610

Christine A. Simpson, RMR, CRR  
 Official Court Reporter  
 111 South Tenth Street, 3rd Floor  
 St. Louis, MO 63102  
 (314) 244-7989

# Invoice

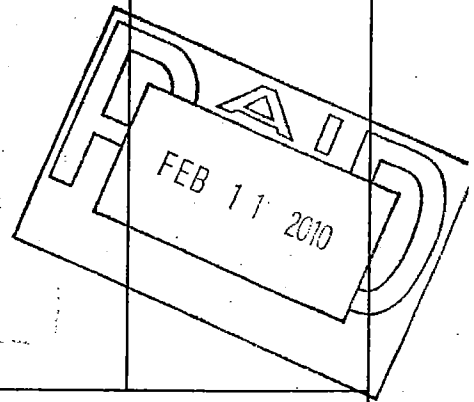
Date	Invoice #
2/7/2010	1857

Bill To
Stuart L. Gasner, Esq. Keker and Van Nest, LLP 710 Sansome Street San Francisco, CA 94111

Case Information
No. 4:07-cv-270-JCH, SEC v. Shanahan, Jr. Transcripts for week of 02/01/2010

Terms
Due on receipt

# of Pages	Description	Rate Per Page	Amount
717	<p>Original+ Copy, Daily Transcript with realtime hookup, fees split between Plaintiffs and Defendants</p> <p>02/01/2010, Volume 1-A, 155 total pages            02/02/2010, Volume 2-A, 141 total pages            02/03/2010, Volume 3-A, 110 total pages            02/04/2010, Volume 4-A, 110 total pages            02/05/2010, Volume 5-A, 201 total pages</p> <p>Split transcript fees breakdown, per my e-mail to all counsel on 01/26/2010 at 4:29 p.m.:            \$6.05 pp original daily transcript            \$3.05 pp original realtime transcript            \$1.20 pp copy daily transcript            \$1.20 pp copy realtime transcript            Total per page is \$11.50 = split fee of \$5.75 per page</p>	5.75	4,122.75



Questions? Please call (314) 244-7989. Tax ID #500-84-8892. Please remit to above address.	Total
	Balance Due

Christine A. Simpson, RMR, CRR

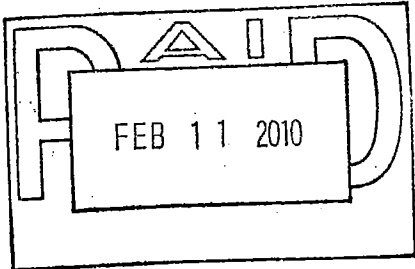
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St. Louis, MO 63102  
(314) 244-7989

# Invoice

Date	Invoice #
2/7/2010	1857

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Stuart L. Gasner, Esq. Keker and Van Nest, LLP 710 Sansome Street San Francisco, CA 94111

Case Information
No. 4:07-cv-270-JCH, SEC v. Shanahan, Jr. Transcripts for week of 02/01/2010

			Terms
			Due on receipt
# of Pages	Description	Rate Per Page	Amount
	I certify that the transcript fees charged and page format used comply with the requirements of this Court and the Judicial Conference of the United States.  /s/ Christine A. Simpson, RMR, CRR Official Reporter 02/07/2010  		
Questions? Please call (314) 244-7989. Tax ID #500-84-8892. Please remit to above address.		<b>Total</b>	\$4,122.75
		<b>Balance Due</b>	\$4,122.75 ✓

**POSTED**  
FEB 28, 2010  
KEKER & VAN NEST, LLP

A/c 5000 -  
clerk costs

*Deborah A. Kriegshauser, CRR, RPR*

*United States District Court*

*111 South Tenth Street*

*St. Louis, MO 63102*

**BILL TO**

KEKER AND VAN NEST, LLP  
Attn: Stuart L. Gasner; Gary Padilla  
710 Sansome Street  
San Francisco, CA 94111

*Invoice*

DATE	INVOICE #
2/5/2010	517

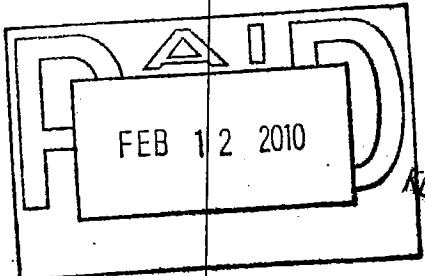

DESCRIPTION	QTY	RATE	AMOUNT
Daily Copy Transcript of Trial Proceedings in re Securities and Exchange Commission vs. Michael F. Shanahan, Jr., etc.; Cause No. 4:07-CV-270(JCH); before the Honorable Jean C. Hamilton; daily copy transcript and realtime fees split 50/50 among counsel for an individual price of \$5.75 per page)	133	5.75	764.75
Volume 1-B -- Afternoon Session on Monday, February 1, 2010			
Volume 2-B -- Afternoon Session on Tuesday, February 2, 2010	126	5.75	724.50
Volume 3-B -- Afternoon Session on Wednesday, February 3, 2010	113	5.75	649.75
Volume 4-B -- Afternoon Session Thursday, February 4, 2010	113	5.75	649.75
Tax ID No. 318-62-6217	<b>Total</b>		

*Deborah A. Kriegshauser, CRR, RPR**United States District Court**111 South Tenth Street**St. Louis, MO 63102***BILL TO**

KEKER AND VAN NEST, LLP  
 Attn: Stuart L. Gasner; Gary Padilla  
 710 Sansome Street  
 San Francisco, CA 94111

*Invoice*

DATE	INVOICE #
2/5/2010	517

DESCRIPTION	QTY	RATE	AMOUNT
Volume 5-B -- Afternoon Session Friday, February 5, 2010	64	5.75	368.00
<p>I certify that the transcript fees charged and page format used comply with the requirements of this court and the Judicial Conference of the United States.</p> <p>/s/Debbie Kriegshauser -- 02/05/10</p>			
<div style="text-align: center;">   </div>			
Tax ID No. 318-62-6217	<b>Total</b>		\$3,156.75 ✓

510

Shanahan

Christine A. Simpson, RMR, CRR

**Invoice**

Official Court Reporter  
 111 South Tenth Street, 3rd Floor  
 St. Louis, MO 63102  
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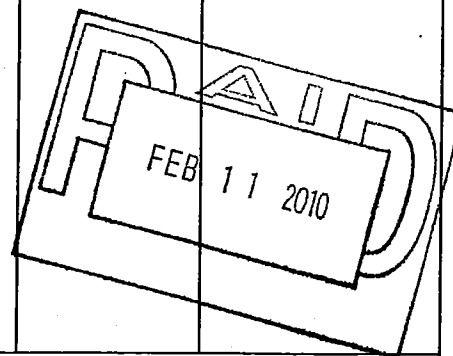
Date	Invoice #
2/10/2010	1859

Bill To
Stuart L. Gasner, Esq. Kecker and Van Nest, LLP 710 Sansome Street San Francisco, CA 94111

Case Information
No. 4:07-cv-270-JCH, SEC v. Shanahan, Jr. Transcripts for week of 02/08/2010

Terms
Due on receipt

# of Pages	Description	Rate Per Page	Amount
368	Original, Daily Transcript  02/08/2010, Volume 6-A, 131 total pages 02/09/2010, Volume 7-A, 134 total pages 02/10/2010, Volume 8-A, 103 total pages  Split transcript fees breakdown, per my e-mail to all counsel on 01/26/2010 at 4:29 p.m.: \$6.05 pp original daily transcript \$3.05 pp original realtime transcript \$1.20 pp copy daily transcript \$1.20 pp copy realtime transcript Total per page is \$11.50 = split fee of \$5.75 per page	5.75	2,116.00



Questions? Please call (314) 244-7989. Tax ID #500-84-8892. Please remit to above address.

**Total****Balance Due**



570

Shanahan

Christine A. Simpson, RMR, CRR

**Invoice**

Official Court Reporter

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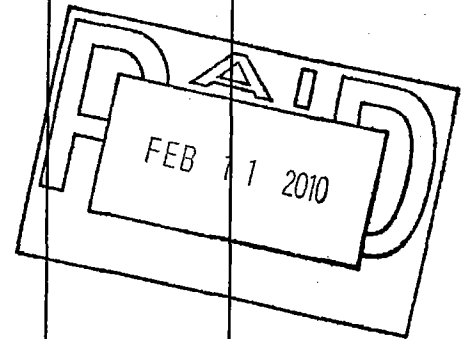
Date	Invoice #
2/10/2010	1859

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Stuart L. Gasner, Esq. Keker and Van Nest, LLP 710 Sansome Street San Francisco, CA 94111

<b>Case Information</b>
No. 4:07-cv-270-JCH, SEC v. Shanahan, Jr. Transcripts for week of 02/08/2010

<b>Terms</b>
Due on receipt

# of Pages	Description	Rate Per Page	Amount
	<p>I certify that the transcript fees charged and page format used comply with the requirements of this Court and the Judicial Conference of the United States.</p> <p>/s/ Christine A. Simpson, RMR, CRR Official Reporter                      02/10/2010</p>		
<p>Questions? Please call (314) 244-7989. Tax ID #500-84-8892. Please remit to above address.</p>		<b>Total</b>	\$2,116.00
		<b>Balance Due</b>	\$2,116.00



**POSTED**  
FEB 28 2010  
KEKER & VAN NEST, LLP

A/C 50000  
Client calls

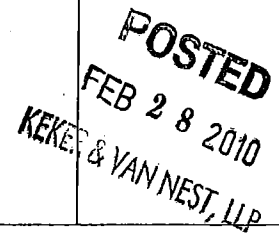
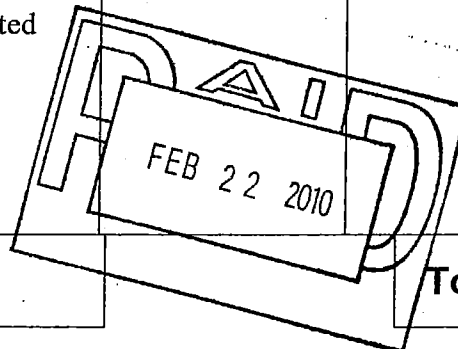
*Deborah A. Kriegshauser, CRR RPR**United States District Court**111 South Tenth Street**St. Louis, MO 63102***BILL TO**

KEKER AND VAN NEST, LLP  
 Attn: Stuart L. Gasner; Gary Padilla  
 710 Sansome Street  
 San Francisco, CA 94111

*Invoice*

DATE	INVOICE #
2/12/2010	520

DESCRIPTION	QTY	RATE	AMOUNT
Daily Copy Transcript of Trial Proceedings in re Securities and Exchange Commission vs. Michael F. Shanahan, Jr., etc.; Cause No. 4:07-CV-270(JCH); before the Honorable Jean C. Hamilton; daily copy transcript and realtime fees split 50/50 among counsel for an individual price of \$5.75 per page)	141	5.75	810.75
Volume 6-B -- Afternoon Session on Monday, February 8, 2010			
Volume 7-B -- Afternoon Session on Tuesday, February 9, 2010	127	5.75	730.25
Volume 8-B -- Afternoon Session on Wednesday, February 10, 2010	105	5.75	603.75
Volume 9 -- Thursday, February 11, 2010	109	5.75	626.75
Volume 10 -- Friday, February 12, 2010	14	5.75	80.50
I certify that the transcript fees charged and page format used comply with the requirements of this court and the Judicial Conference of the United States.			
/s/Debbie Kriegshauser -- 02/12/10			
Tax ID No. 318-62-6217			
<b>Total</b>			<b>\$2,852.00</b>



A/c smm  
 client ac